

~~R865. Tax Commission, Auditing.~~

~~R865-19S. Sales Tax.~~

~~R865-19S-52. Federal, State and Local Taxes Pursuant to Utah Code Ann. Section 59-12-102.~~

~~A. Federal excise tax involved in a transaction which is subject to sales or use tax is exempt from sales and use tax provided the federal tax is separately stated on the invoice or sales ticket and collected from the purchaser.~~

~~B. State and local taxes are taxable as a part of the sales price of an article if the tax is levied on the manufacturer or the seller.~~

KEY: charities, tax exemptions, religious activities, sales tax

59-12-102

Effective: 7/1/05

Effective: 7/1/05

